



## CLARK COUNTY BOARD OF EQUALIZATION

P.O. Box 5000, Vancouver, Washington 98666-5000 Telephone 564-397-2337,  
Fax: 564-397-6162, e-mail: BOE@clark.wa.gov

### ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

**PROPERTY OWNER: GREEN RONALD S**

GREEN RONALD S  
2303 SE 106TH AVE  
VANCOUVER, WA 98664

**ACCOUNT NUMBER:** 112539-008

**PROPERTY LOCATION:** 2303 SE 106TH AVE  
VANCOUVER, WA 98664

**PETITION:** 276

**ASSESSMENT YEAR:** Valued January 1, 2020 **TAXES PAYABLE IN:** 2021

The Board of Equalization for Clark County Washington was duly convened on September 16, 2020 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

ASSESSED VALUE		BOARD OF EQUALIZATION (BOE) VALUE	
Land	\$ 160,000	\$	160,000
Improvements	\$ 248,837	\$	248,837
Personal property			
<b>ASSESSED VALUE</b>	<b>\$ 408,837</b>	<b>BOE VALUE</b>	<b>\$ 408,837</b>

Date of hearing: June 30, 2021

Recording ID# GREEN

Hearing Location: By remote WebEx video conference and/or teleconference

Attendees (all through virtual conference):

Board of Equalization Members:

Daniel C. Weaver, Chairman

Lisa Bodner

Dick Riley

Appellant:

None

Assessor:

None

# ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

## FACTS AND FINDINGS

The subject property is a split-level residence with 2,359 square feet, built in 1999 and is of average construction quality located on 0.23 acres.

No detailed quantitative information was provided for Board review.

The appellant requested a value of \$367,170.

The Assessor provided a sales scatter chart, a list of sales, a 2020 property information card, and a cover letter recommending no change to the assessed value.

No evidence was provided to overcome the assessed value.

## DECISION

The Board, after carefully reviewing the information provided by the appellant and the information provided by the Assessor, concludes that the appellant has not made an argument sufficiently clear, cogent, and convincing to overcome the Assessor's presumption of correctness.

The certified value of the subject property is sustained at \$408,837 as of January 1, 2020.

**This order is submitted into the record of the Clark County Washington Board of Equalization:**

Mailed on July 28, 2021  
The Board of Equalization  
1300 Franklin Street, Suite 650  
Vancouver, WA 98660-5000  
564-397-2337



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Daniel C. Weaver, Chairman

**NOTE:** This order may be appealed to the State Board of Tax Appeals by filing a Notice of Appeal form BTA100 at PO Box 40915, Olympia, WA 98504-0915 within 30 days of mailing of this order. Forms are available either from, the Board of Equalization, [www.clark.wa.gov/boardofequalization](http://www.clark.wa.gov/boardofequalization), the Assessor's Office or the Washington State Board of Tax Appeals.



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### ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

**PROPERTY OWNER:** WILEN KEVIN L

WILEN KEVIN L  
35113 NW 29TH AVE  
LA CENTER, WA 98629

**ACCOUNT NUMBER:** 258666-000

**PROPERTY LOCATION:** 35113 NW 29TH AVE  
LA CENTER, WA 98629

**PETITION:** 1269

**ASSESSMENT YEAR:** Valued January 1, 2020      **TAXES PAYABLE IN:** 2021

The Board of Equalization for Clark County Washington was duly convened on September 16, 2020 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

ASSESSED VALUE		BOARD OF EQUALIZATION (BOE) VALUE	
Land	\$ 164,829	\$	164,829
Improvements	\$ 696	\$	696
Personal property			
<b>ASSESSED VALUE</b>	<b>\$ 165,525</b>	<b>BOE VALUE</b>	<b>\$ 165,525</b>

Date of hearing: June 30, 2021

Recording ID# WILEN

Hearing Location: By remote WebEx video conference and/or teleconference

Attendees (all through virtual conference):

Board of Equalization Members:

Daniel C. Weaver, Chairman

Lisa Bodner

Dick Riley

Appellant:

Kevin Wilen

Assessor:

None

# ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

## FACTS AND FINDINGS

The subject property is a ranch style mobile home with 981 square feet, built in 1981 and is of fair construction quality located on 2.05 acres.

The appellant stated that the property had a fire years ago and was replaced by a used mobile home. There is significant deferred maintenance. The neighborhood is very contentious and cannot resolve property and roadway conflicts. The appellant has had to attend court 11 times to address the issues with the neighbors, but the problems have not been resolved. There is a property line dispute that requires fencing, but it has not been installed at this time.

The appellant requested a value of \$75,000.

No comparable sales or other quantitative information was provided to overcome the assessed value.

## DECISION

The Board, after carefully reviewing the information and testimony provided by the appellant, concludes that the appellant has not made an argument sufficiently clear, cogent, and convincing to overcome the Assessor's presumption of correctness.

The certified value of the subject property is sustained at \$165,525 as of January 1, 2020.

**This order is submitted into the record of the Clark County Washington Board of Equalization:**

Mailed on July 28, 2021  
The Board of Equalization  
1300 Franklin Street, Suite 650  
Vancouver, WA 98660-5000  
564-397-2337



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Daniel C. Weaver, Chairman

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Fax: 564-397-6162, e-mail: BOE@clark.wa.gov

### ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

**PROPERTY OWNER:** SENTESY JOHN T & SENTESY HELEN TRUSTEE

SENTESY JOHN T & SENTESY HELEN TRUSTEE  
1707 NW LACAMAS DR  
CAMAS, WA 98607

**ACCOUNT NUMBER:** 92232-708

**PROPERTY LOCATION:** 1707 NW LACAMAS DR  
CAMAS, WA 98607

**PETITION:** 200

**ASSESSMENT YEAR:** Valued January 1, 2020 **TAXES PAYABLE IN:** 2021

The Board of Equalization for Clark County Washington was duly convened on September 16, 2020 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

ASSESSED VALUE		BOARD OF EQUALIZATION (BOE) VALUE	
Land	\$ 420,000	\$	420,000
Improvements	\$ 376,773	\$	376,773
Personal property			
<b>ASSESSED VALUE</b>	<b>\$ 796,773</b>	<b>BOE VALUE</b>	<b>\$ 796,773</b>

Date of hearing: June 30, 2021

Recording ID# SENTESY

Hearing Location: By remote WebEx video conference and/or teleconference

Attendees (all through virtual conference):

Board of Equalization Members:

Daniel C. Weaver, Chairman

Lisa Bodner

Dick Riley

Appellant:

Helen Sentesy

Assessor:

None

# ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

## FACTS AND FINDINGS

The subject property is a ranch style residence with 2,834 square feet, built in 1990 and is of good construction quality located on 0.26 acres.

The appellant referred to their submitted materials. They added that the home is 30 years old and does not have the architectural details of other homes in the neighborhood. The roof is concrete tiles and has started to erode. The roof will likely need replacement within the next few years. The home has an attached triple garage and sits in the middle of the block with a view of the lake. The appellant submitted three comparable sales [#92232-652 sold for \$715,000 in May 2019; #92232-548 sold for \$882,000 in September 2019; and #92232-664 sold for \$710,000 in November 2019].

The appellant requested a value of \$700,000.

The evidence provided does not demonstrate the assessed value is incorrect.

## DECISION

The Board, after carefully reviewing the information and testimony provided by the appellant, concludes that the appellant has not made an argument sufficiently clear, cogent, and convincing to overcome the Assessor's presumption of correctness.

The certified value of the subject property is sustained at \$796,773 as of January 1, 2020.

**This order is submitted into the record of the Clark County Washington Board of Equalization:**

Mailed on July 28, 2021  
The Board of Equalization  
1300 Franklin Street, Suite 650  
Vancouver, WA 98660-5000  
564-397-2337



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Daniel C. Weaver, Chairman

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### ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

**PROPERTY OWNER:**      **SEXTON SANDRA**

SEXTON SANDRA  
307 NE 63RD ST #18  
VANCOUVER, WA 98665

**ACCOUNT NUMBER:**      99574-018

**PROPERTY LOCATION:** 307 NE 63RD ST #18  
VANCOUVER, WA 98665

**PETITION:**                      1259

**ASSESSMENT YEAR:** Valued January 1, 2020      **TAXES PAYABLE IN:** 2021

The Board of Equalization for Clark County Washington was duly convened on September 16, 2020 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

ASSESSED VALUE		BOARD OF EQUALIZATION (BOE) VALUE	
Land	\$              0	\$              0	
Improvements	\$            200,782	\$            200,782	
Personal property			
<b>ASSESSED VALUE</b>	<b>\$            200,782</b>	<b>BOE VALUE</b>	<b>\$            200,782</b>

Date of hearing:                      June 30, 2021

Recording ID#                        SEXTON

Hearing Location:                      By remote WebEx video conference and/or teleconference

Attendees (all through virtual conference):

Board of Equalization Members:

Daniel C. Weaver, Chairman

Lisa Bodner

Dick Riley

Appellant:

Sandra Sexton

Assessor:

None



# ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

## FACTS AND FINDINGS

The subject property is a 2-story condominium unit with 1,122 square feet, built in 1971 and is of fair construction quality.

The appellant stated that the subject is a condo. The neighbors in unit #17 have more square footage, but the subject is listed as having the same square footage. The subject has not been upgraded where other units have been renovated. The unit is not in good shape and several appliances have needed replacement since purchase. The appellant's agent has told her there are no good comparable sales to the subject, but that the assessment seems high. The subject was likely purchased for more than it was worth. The property was purchased for \$204,900 in August 2019. The appellant submitted one relevant recent comparable sale [#99574-016 sold for \$165,700 in December 2019].

The appellant requested a value of \$185,572.

The evidence provided does not overcome the assessed value.

## DECISION

The Board, after carefully reviewing the information and testimony provided by the appellant, concludes that the appellant has not made an argument sufficiently clear, cogent, and convincing to overcome the Assessor's presumption of correctness.

The certified value of the subject property is sustained at \$200,782 as of January 1, 2020.

**This order is submitted into the record of the Clark County Washington Board of Equalization:**

Mailed on July 28, 2021  
The Board of Equalization  
1300 Franklin Street, Suite 650  
Vancouver, WA 98660-5000  
564-397-2337



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Daniel C. Weaver, Chairman

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### ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

**PROPERTY OWNER:** BOSAZ GREGORY & BOSAZ DAISY

BOSAZ GREGORY & BOSAZ DAISY  
6807 GULF DRIVE  
VANCOUVER, WA 98664

**ACCOUNT NUMBER:** 37911-417

**PROPERTY LOCATION:** 6807 GULF DRIVE  
VANCOUVER, WA 98664

**PETITION:** 1293

**ASSESSMENT YEAR:** Valued January 1, 2020 **TAXES PAYABLE IN:** 2021

The Board of Equalization for Clark County Washington was duly convened on September 16, 2020 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

		BOARD OF EQUALIZATION (BOE) VALUE	
ASSESSED VALUE			
Land	\$ 148,583	\$	148,583
Improvements	\$ 441,594	\$	267,817
Personal property			
<b>ASSESSED VALUE</b>	<b>\$ 590,177</b>	<b>BOE VALUE</b>	<b>\$ 416,400</b>

Date of hearing: June 30, 2021

Recording ID# BOSAZ

Hearing Location: By remote WebEx video conference and/or teleconference

Attendees (all through virtual conference):

Board of Equalization Members:

Daniel C. Weaver, Chairman

Lisa Bodner

Dick Riley

Appellant:

Greg Bosaz

Assessor:

None

# ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

## FACTS AND FINDINGS

The subject property is a 1.5-story residence with 3,676 square feet, built in 1957 and is of average construction quality located on 0.31 acres. The home includes a sunroom measuring 540 square feet. The property includes an outdoor pool measuring 608 square feet.

The home was purchased in February 2019 and in need of some repairs. The home was successfully appealed in 2019, as the assessment was higher than the purchase price. Since purchase, more issues have arisen that need repair. There is a black water issue that has caused damage within the home and would need additional work in the yard. The property was purchased for \$396,000 in February 2019. The appellant's evidence referenced an appraisal performed by Global Valuation Services indicating a value of \$415,000 as of January 2019.

The appellant requested a value of \$396,000.

The trended purchase price supports a value of \$416,400.

## DECISION

The Board, after carefully reviewing the information and testimony provided by the appellant, concludes that the appellant has made an argument sufficiently clear, cogent, and convincing to overcome the Assessor's presumption of correctness.

The market value of the subject property is set at \$416,400 as of January 1, 2020.

**This order is submitted into the record of the Clark County Washington Board of Equalization:**

Mailed on July 28, 2021  
The Board of Equalization  
1300 Franklin Street, Suite 650  
Vancouver, WA 98660-5000  
564-397-2337



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Daniel C. Weaver, Chairman

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Fax: 564-397-6162, e-mail: BOE@clark.wa.gov

### ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

**PROPERTY OWNER: DAHL LENA MARIE & DAHL HANNAH**

DAHL LENA MARIE & DAHL HANNAH  
6905 SLERET AVE  
VANCOUVER, WA 98664

**ACCOUNT NUMBER: 112425-180**

**PROPERTY LOCATION: 6905 SLERET AVE  
VANCOUVER, WA 98664**

**PETITION: 1276**

**ASSESSMENT YEAR: Valued January 1, 2020 TAXES PAYABLE IN: 2021**

The Board of Equalization for Clark County Washington was duly convened on September 16, 2020 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

		BOARD OF EQUALIZATION	
ASSESSED VALUE		(BOE) VALUE	
Land	\$ 227,898	\$ 227,898	
Improvements	\$ 472,173	\$ 422,102	
Personal property			
ASSESSED VALUE	\$ 700,071	BOE VALUE	\$ 650,000

Date of hearing: June 30, 2021

Recording ID# DAHL

Hearing Location: By remote WebEx video conference and/or teleconference

Attendees (all through virtual conference):

Board of Equalization Members:

Daniel C. Weaver, Chairman

Lisa Bodner

Dick Riley

Appellant:

None

Assessor:

None

# ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

## FACTS AND FINDINGS

The subject property is a 2-story residence with 4,190 square feet, built in 1945 and is of good minus construction quality located on 0.38 acres.

The property was purchased for \$650,000 in November 2020.

The appellant requested a value of \$650,000.

The purchase price of \$650,000 in November 2020 is the most significant indication of value of the subject property.

## DECISION

The Board, after carefully reviewing the information provided by the appellant, concludes that the appellant has made an argument sufficiently clear, cogent, and convincing to overcome the Assessor's presumption of correctness.

The market value of the subject property is set at \$650,000 as of January 1, 2020.

**This order is submitted into the record of the Clark County Washington Board of Equalization:**

Mailed on July 28, 2021  
The Board of Equalization  
1300 Franklin Street, Suite 650  
Vancouver, WA 98660-5000  
564-397-2337



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Daniel C. Weaver, Chairman

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## CLARK COUNTY BOARD OF EQUALIZATION

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Fax: 564-397-6162, e-mail: BOE@clark.wa.gov

### ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

**PROPERTY OWNER:** HADI HAIDAR MOHAMMED & AL-MAZIDI  
ANWAR AAM

HADI HAIDAR MOHAMMED & AL-MAZIDI ANWAR AAM  
14300 NE 95TH CIR  
VANCOUVER, WA 98682

**ACCOUNT NUMBER:** 154224-012

**PROPERTY LOCATION:** 14300 NE 95TH CIR  
VANCOUVER, WA 98682

**PETITION:** 1290

**ASSESSMENT YEAR:** Valued January 1, 2020 **TAXES PAYABLE IN:** 2021

The Board of Equalization for Clark County Washington was duly convened on September 16, 2020 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

ASSESSED VALUE		BOARD OF EQUALIZATION (BOE) VALUE	
Land	\$ 135,000	\$	135,000
Improvements	\$ 388,885	\$	388,885
Personal property			
<b>ASSESSED VALUE</b>	<b>\$ 523,885</b>	<b>BOE VALUE</b>	<b>\$ 523,885</b>

Date of hearing: June 30, 2021

Recording ID# HADI

Hearing Location: By remote WebEx video conference and/or teleconference

Attendees (all through virtual conference):

Board of Equalization Members:

Daniel C. Weaver, Chairman

Lisa Bodner

Dick Riley

Appellant:

Haidar Hadi

Assessor:

None

# ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

## FACTS AND FINDINGS

The subject property is a 2-story residence with 3,058 square feet, built in 2013 and is of average plus construction quality located on 0.12 acres.

The appellant stated that similar properties are being sold for less than the subject's assessment. No similar properties found by the appellant have been sold for more than \$500,000. The comparables have square footage between 2,900 and 3,300. The appellant submitted seven comparable sales [#986033-145 sold for \$485,000 in October 2020; #109581-248 sold for \$500,000 in November 2020; #119740-058 sold for \$493,000 in January 2021; #162531-062 sold for \$442,500 in February 2021; #986034-035 sold for \$495,000 in June 2020; #154224-062 sold for \$499,000 in June 2020; and #154224-020 sold for \$492,000 in May 2020].

The appellant requested a value of \$500,000.

The best comparable property sold for \$180 per square foot and the appellant's property is valued at \$179 per square foot. The appellant's comparable sales do not overcome the assessed value of \$523,885.

## DECISION

The Board, after carefully reviewing the information and testimony provided by the appellant, concludes that the appellant has not made an argument sufficiently clear, cogent, and convincing to overcome the Assessor's presumption of correctness.

The certified value of the subject property is sustained at \$523,885 as of January 1, 2020.

**This order is submitted into the record of the Clark County Washington Board of Equalization:**

Mailed on July 28, 2021  
The Board of Equalization  
1300 Franklin Street, Suite 650  
Vancouver, WA 98660-5000  
564-397-2337



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Daniel C. Weaver, Chairman

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## CLARK COUNTY BOARD OF EQUALIZATION

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### ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

**PROPERTY OWNER:** A8E LLC

A8E LLC  
18213 SE 41ST WAY  
VANCOUVER, WA 98683

**ACCOUNT NUMBER:** 986031-538

**PROPERTY LOCATION:** 906 SE 164TH AVE  
VANCOUVER, WA 98683

**PETITION:** 1292

**ASSESSMENT YEAR:** Valued January 1, 2020 **TAXES PAYABLE IN:** 2021

The Board of Equalization for Clark County Washington was duly convened on September 16, 2020 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

		BOARD OF EQUALIZATION (BOE) VALUE	
ASSESSED VALUE			
Land	\$ 320,145	\$	320,145
Improvements	\$ 1,768,305	\$	1,768,305
Personal property			
<b>ASSESSED VALUE</b>	<b>\$ 2,088,450</b>	<b>BOE VALUE</b>	<b>\$ 2,088,450</b>

Date of hearing: June 30, 2021

Recording ID# A8E

Hearing Location: By remote WebEx video conference and/or teleconference

Attendees (all through virtual conference):

Board of Equalization Members:

Daniel C. Weaver, Chairman

Lisa Bodner

Dick Riley

Appellant:

Jeremy Ma

Anne Chen

Assessor:

Mary Howells



# **ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION**

## **Continued**

### **FACTS AND FINDINGS**

The subject property is a commercial retail building with 6,821 square feet, built in 2016 and located on 0.56 acres.

The appellants stated that the insurance company as part of the purchase quoted the replacement value of the subject at significantly lower than the assessment. The estimate of value was considered in light of the capitalized income rate during the pandemic with the existing rental complications. The driveway and alley are shared with the adjacent property. The comparables found for the property sold for \$800,000. When the property was purchased, a major selling point was the existing 10-year lease with the tenants. The property was purchased for \$2,910,000 in December 2019. The appellant's evidence referenced an appraisal received as part of their purchase, indicating a value of \$2,975,000 as of November 2019. The appellant submitted one relevant recent comparable sale [#118255-160 sold for \$1,500,000 in October 2020].

The appellant requested a value of \$1,320,145.

The Assessor's representative stated that the subject parcel sold for \$2,910,000 in December 2019, right before the 2020 assessment date. A bank appraisal was performed in November 2019 and valued the property at \$2,975,000. The appellant's argument of lack of access is a valid issue, as the driveway is easy to miss. However, the property is clearly visible from the main road. The property was visited as part of the revaluation cycle in 2021 and was 100% occupied by a veterinarian, dog daycare, and nail salon on February 4, 2021. The comparable sales are immediately next to the subject and indicate that the subject is valued at the low end of the price range by square foot. The property to the north is valued lower, as it has a huge vacancy rate and is not as visible from the main road. When assessing, existing commercial properties are valued by market sales and by gathering information based on income stream. A model is used, and an expected rate is applied to buildings. Vacancies are considered in the process. The Assessor provided a packet of information including maps, photos, tax documents, and four comparable sales.

The evidence provided by the Assessor supports the assessed value of \$2,088,450.

# ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

## DECISION

The Board, after carefully reviewing the information and testimony provided by the appellant and the information and testimony provided by the Assessor, concludes that the appellant has not made an argument sufficiently clear, cogent, and convincing to overcome the Assessor's presumption of correctness.

The certified value of the subject property is sustained at \$2,088,450 as of January 1, 2020.

**This order is submitted into the record of the Clark County Washington Board of Equalization:**

Mailed on July 28, 2021  
The Board of Equalization  
1300 Franklin Street, Suite 650  
Vancouver, WA 98660-5000  
564-397-2337



---

Daniel C. Weaver, Chairman

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## CLARK COUNTY BOARD OF EQUALIZATION

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Fax: 564-397-6162, e-mail: BOE@clark.wa.gov

### ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

**PROPERTY OWNER: GIRARDI JUSTIN & GIRARDI KRISTLE**

GIRARDI JUSTIN & GIRARDI KRISTLE  
28906 NE 53RD ST  
CAMAS, WA 98607

**ACCOUNT NUMBER: 170906-000**

**PROPERTY LOCATION: 28906 NE 53RD ST  
CAMAS, WA 98607**

**PETITION: 873**

**ASSESSMENT YEAR: Valued January 1, 2020 TAXES PAYABLE IN: 2021**

The Board of Equalization for Clark County Washington was duly convened on September 16, 2020 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

ASSESSED VALUE		BOARD OF EQUALIZATION (BOE) VALUE	
Land	\$ 236,196	\$	236,196
Improvements	\$ 455,470	\$	455,470
Personal property			
<b>ASSESSED VALUE</b>	<b>\$ 691,666</b>	<b>BOE VALUE</b>	<b>\$ 691,666</b>

Date of hearing: June 30, 2021

Recording ID# GIRARDI

Hearing Location: By remote WebEx video conference and/or teleconference

Attendees (all through virtual conference):

Board of Equalization Members:

Daniel C. Weaver, Chairman

Lisa Bodner

Dick Riley

Appellant:

Justin Girardi

Assessor:

None

# ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

## FACTS AND FINDINGS

The subject property is a ranch style residence with 2,771 square feet, built in 1989 and is of average plus construction quality located on 5.51 acres. The property includes a detached garage measuring 960 square feet. The property also includes a 600 square foot shed, 200 square foot greenhouse, 625 square foot shed, and a 1,000 square foot shed.

The appellant referred to submitted materials from a prior appeal. The subject is a homestead business also functioning as a residence, purchased in 2017. The property was appealed the prior year and the results were appealed to the state level, but the case has not been heard at this time. The comparables were selected as they fill similar homestead business and residence functions to the subject property and have many similar characteristics. The appellant submitted three comparable sales [#171067-000 sold for \$600,000 in May 2019; #171271-000 sold for \$600,000 in July 2019; and #170926-000 sold for \$544,900 in December 2019].

The appellant requested a value of \$600,000.

The evidence provided by the appellant does not overcome the assessed value of \$691,666.

## DECISION

The Board, after carefully reviewing the information and testimony provided by the appellant, concludes that the appellant has not made an argument sufficiently clear, cogent, and convincing to overcome the Assessor's presumption of correctness.

The certified value of the subject property is sustained at \$691,666 as of January 1, 2020.

**This order is submitted into the record of the Clark County Washington Board of Equalization:**

Mailed on July 28, 2021  
The Board of Equalization  
1300 Franklin Street, Suite 650  
Vancouver, WA 98660-5000  
564-397-2337



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Daniel C. Weaver, Chairman

**NOTE:** This order may be appealed to the State Board of Tax Appeals by filing a Notice of Appeal form BTA100 at PO Box 40915, Olympia, WA 98504-0915 within 30 days of mailing of this order. Forms are available either from, the Board of Equalization, [www.clark.wa.gov/boardofequalization](http://www.clark.wa.gov/boardofequalization), the Assessor's Office or the Washington State Board of Tax Appeals.